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Attorney Docket No. 16-499

**DECLARATION AND POWER OF ATTORNEY FOR PATENT APPLICATIONS**

As a below-named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

**SEATING FOR AMPHIBIOUS VEHICLES**

the Specification of which  
(check one)

is attached hereto.

was filed on August 6, 2003 as  
Application No. 10/635,312  
and was amended on \_\_\_\_\_  
(if applicable)  
was described and claimed in PCT International Application No.  
\_\_\_\_\_, filed on \_\_\_\_\_ and amended under  
PCT Article 19 on \_\_\_\_\_

I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to herein.

I acknowledge my duty to disclose to the Office information of which I am aware which is material to patentability. Such information is material to patentability when it is not cumulative to information already of record in the application, and (1) it establishes, by itself or in combination with other information, a *prima facie* case of unpatentability of a claim; or (2) it refutes, or is inconsistent with, a position the applicant takes in: (i) opposing an argument of unpatentability relied on by the Office, or (ii) asserting an argument of patentability as defined in Title 37, Code of Federal Regulations, §1.56.

I hereby claim foreign priority benefits under Title 35, United States Code, §119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any corresponding foreign application(s) for patent or inventor's certificate having a filing date before that of the application(s) of which priority is claimed.

Country	Application No.	Filing Date	Priority Claimed
United Kingdom	02186047	August 10, 2002	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

			Yes [ ] No [ ]
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I hereby claim the benefit under Title 35, United States Code, §119(e) of any United States provisional application(s) listed below.

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(Application Number)

(Filing Date)

I hereby claim the benefit under Title 35, United States Code, §120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code §112, I acknowledge the duty, as stated above, to disclose material information, as defined in Title 37, Code of Federal Regulations, §1.56, relating to events which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

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(Application Serial No.)

(Filing Date)

(Status)

I hereby designate as my mailing address the office of:

WATTS HOFFMANN CO., L.P.A.  
PO Box 99839  
Cleveland, Ohio 44199-0839

And I hereby appoint each of the following attorneys, all of whom are associated with Watts Hoffmann Co., L.P.A. (Telephone No. 216/241-6700), as attorney of record to prosecute this application and to transact all business in the Patent Office connected therewith: Thomas E. Fisher, Reg. No. 18,271; Linn J. Raney, Reg. No. 23,078; John R. Hlavka, Reg. No. 29,076; Stephen J. Schultz, Reg. No. 29,108; George L. Pinchak, 37,697; Kenneth J. Smith, Reg. No. 45,115; William A. Johnston, Reg. No. 47,687; Jennifer Nock Hinton, Reg. No. 47,653; and Michael A. Miller, Reg. No. 50,732.

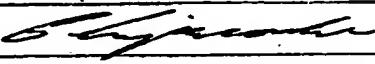
And I hereby appoint the foregoing William A. Johnston, Reg. No. 47,687, principal attorney.

This appointment shall include all power to prosecute and transact all business relating to all applications corresponding to the referenced application in all countries, including all regional and international patent offices, such as, but not limited to, the European Patent Office and all offices and bureaus established in accordance with the Patent Cooperation Treaty.

I hereby further designate and appoint any officer of Watts Hoffmann Co., L.P.A. my

attorney in fact with full power of substitution and revocation, including power to designate a substitute principal attorney.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under §1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of this application or any patent issued thereon.

Full Name of Sole or First Joint Inventor:	Geoffrey Lipscombe
Inventor's Signature:	
Date:	1-3-04
Residence:	The Coach House, Trinity Street, Leamington Spa, Warwickshire, CV32 5YN, England
Citizenship:	Great Britain
Post Office Address (if different):	Same as above